

No. 1985-53

AN ACT

HB 171

Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as reenacted and amended, "An act providing property tax or rent rebate and inflation dividends to certain senior citizens, widows, widowers and permanently disabled persons with limited incomes; establishing uniform standards and qualifications for eligibility to receive rebates and dividends; providing for transportation assistance grants and grants to area agencies on aging for services to older persons; and imposing duties upon the Department of Revenue," increasing eligibility under the property tax or rent rebate and inflation dividend; and further providing for the allowable percentage of real property tax or rent rebate.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 4(a.1) and (a.2) of the act of March 11, 1971 (P.L.104, No.3), known as the Senior Citizens Rebate and Assistance Act, reenacted and amended June 16, 1975 (P.L.7, No.4) and amended March 10, 1982 (P.L.177, No.56), are amended to read:

Section 4. Property Tax; Rent Rebate and Inflation Cost.—

(a.1) (1) The amount of any claim for property tax rebate or rent rebate in lieu of property taxes for real property taxes or rent due and payable during calendar [year 1981 and thereafter] years 1981, 1982, 1983 and 1984 shall be determined in accordance with the following schedule:

Household Income	Percentage of Real Property Taxes or Rent Rebate in Lieu of Property Taxes Allowed as Rebate
\$ 0 - \$4,999	100%
5,000 - 5,999	80
6,000 - 6,999	60
7,000 - 7,999	40
8,000 - 8,999	20
9,000 - 11,999	10

(2) *The amount of any claim for property tax rebate or rent rebate in lieu of property taxes for real property taxes or rent due and payable during calendar year 1985 and thereafter shall be determined in accordance with the following schedule:*

<i>Household Income</i>	<i>Percentage of Real Property Taxes or Rent Rebate in Lieu of Property Taxes Allowed as Rebate</i>
<i>\$ 0 - \$4,999</i>	<i>100%</i>
<i>5,000 - 5,499</i>	<i>100</i>
<i>5,500 - 5,999</i>	<i>90</i>
<i>6,000 - 6,499</i>	<i>80</i>
<i>6,500 - 6,999</i>	<i>70</i>
<i>7,000 - 7,499</i>	<i>60</i>

7,500 - 7,999	50
8,000 - 8,499	40
8,500 - 8,999	35
9,000 - 9,999	25
10,000 - 11,999	20
12,000 - 12,999	15
13,000 - 15,000	10

(a.2) (1) To all claimants eligible for a property tax or rent rebate *pursuant to subsection (a.1)(1)* there shall be paid an inflation dividend determined in accordance with the following schedule:

Household Income	Dividend
\$ 0 - 4,999	\$125
5,000 - 5,999	100
6,000 - 6,999	75
7,000 - 7,999	60
8,000 - 8,999	45
9,000 - 11,999	30

(2) To all claimants eligible for a property tax or rent rebate *pursuant to subsection (a.1)(2)* there shall be paid an inflation dividend determined in accordance with the following schedule:

Household Income	Dividend
\$ 0 - 4,999	\$125
5,000 - 5,499	100
5,500 - 5,999	100
6,000 - 6,499	75
6,500 - 6,999	75
7,000 - 7,499	60
7,500 - 7,999	60
8,000 - 8,499	45
8,500 - 8,999	45
9,000 - 9,999	30
10,000 - 11,999	30
12,000 - 12,999	30
13,000 - 15,000	20

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Section 2. This act shall take effect immediately.

APPROVED—The 11th day of July, A. D. 1985.

DICK THORNBURGH